

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-18
ANNUAL REVISIONS - LOCAL AGENCIES

SEPTEMBER 30, 2002

Government Code Section (GC §) 17561 provides for the reimbursement of state mandated costs. Enclosed is information for updating the Mandated Cost Manual for Cities, Counties, and Special Districts. The manual contains all forms and instructions that are necessary for local agencies to file 2002-03 annual claims with the State Controller's Office (SCO).

Estimated claims for costs to be incurred during the 2002-03 fiscal year and reimbursement claims that detail the costs actually incurred in the 2001-02 fiscal year must be filed with the SCO. **Claims must be delivered or postmarked on or before January 15, 2003.** If the claim is filed after the deadline, but by January 15, 2004, the approved claim will be reduced by a late penalty of 10%, not to exceed \$1,000. In order for a claim to be considered properly filed, the claim must include supporting documentation specified in the instructions to substantiate the costs claimed. In addition, the claimant must explain the functions performed by each employee for whom costs were claimed. Claims will not be accepted if filed more than one year after the deadline or without supporting documentation.

Amounts appropriated for payment of program costs are shown beginning on page 4 under "Appropriations for State Mandated Cost Programs 2002-03 Fiscal Year." The fiscal years for which costs can be claimed for a mandated cost program are shown beginning on page 7 under "Reimbursable State Mandated Cost Programs." To prepare 2002-03 estimated claims and 2001-02 reimbursement claims, forms in the manual should be duplicated to meet the local agency's filing requirements. Claim amounts should be rounded to the nearest dollar.

For each program, submit a signed, original form and one copy of FAM-27, Claim for Payment, with all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MINIMUM CLAIM COST

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars (\$200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds \$200, even if the

individual school district's, direct service district's, or special district's claims do not each exceed \$200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

ESTIMATED CLAIMS

Unless otherwise specified in the claiming instructions, claimants do not have to provide cost schedules and supporting documents with the estimated claim if the estimated amount does not exceed the prior fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the prior fiscal year's actual costs by more than 10%, the claimant must complete claim forms as specified for the program and explain the reason for increased costs. If the explanation to support the higher estimate is not provided with the claim, the claim will automatically be adjusted to 110% of the prior fiscal year's actual costs.

PROGRAM UPDATES FOR 2002-03 FISCAL YEAR

Ch. 486/75 Mandate Reimbursement Process

Ch. 486/75, Mandate Reimbursement Process, provides reimbursement for the cost of: (1) preparing and presenting successful test claims, and (2) preparing and submitting successful reimbursement claims to the SCO. With respect to preparing and submitting claims to the SCO, the 2002 State Budget Act (Ch. 379, Statutes of 2002), imposed in the 2002-03 fiscal year the same limitations as those imposed in the prior fiscal years.

Updates of Rates and Factors

The following are rates to be used for filing 2001-02 reimbursement claims. The 2001-02 rates are computed by adjusting the 2000-01 rate by the change in the Implicit Price Deflator (IPD) as determined by the State Department of Finance's report of July 31, 2002, *National Deflators, State and Local Purchases*. The estimated change in the IPD for 2001-02 is 1.2%. For preparing 2002-03 estimated claims, local agencies may use the program's 2001-02 rate or increase the 2001-02 rate by the estimated 2002-03 IPD change of 2.2% to determine 2002-03 estimated claim amounts. In the subsequent fiscal year, the estimated amount must be adjusted to actual cost.

- *Ch. 1242/77, Senior Citizens' Property Tax Postponement*

Counties with an established base year entitlement will receive an automatic payment through the State Mandate Apportionment System (SMAS) (See page 5 of the manual). The amount of increase for the 2001-02 apportionment is 1.2%. Counties without an established base year

entitlement may file a 2001-02, reimbursement claim. The 2001-02 unit cost reimbursement rate for each document processed is \$11.83.

- *Ch. 921/87, Unitary Countywide Tax Rate*

The 2001-02 Implicit Price Deflator factors for the 2001-02 cost is 1.470.

APPROPRIATIONS FOR THE 2002-03 FISCAL YEAR

Source of State Mandated Cost Appropriations

Schedule	Mandated Program	Amount Appropriated
2002-03 State Budget Act (Chapter 379/02)		
Item 0820-295-0001	Department of Justice	
Chapter 1399/76	Child Abduction and Recovery	\$1,000
Chapter 337/90	Stolen Vehicle Notification	\$1,000
Chapter 1105/92	Misdemeanors: Booking and Fingerprinting	\$1,000
Item 0890-295-0001	Secretary of State	
Chapter 77/78	Absentee Ballots	\$1,000
Chapter 391/88	Brendon Maguire Act	\$1,000
Chapter 704/75	Voters Registration Procedures	\$1,000 ¹
Chapter 1422/82	Permanent Absent Voters	\$1,000
Item 0950-295-0001	State Treasurer	
Chapter 783/95	Investment Reports	\$1,000
Item 2240-295-0001	Department of Housing and Community Development	
Chapter 1143/80	Regional Housing Need Determination	\$1,000
Item 2660-295-0042	Department of Transportation	
Chapter 644/94	Airport Land Use Commissions/Plans	\$2,000
Item 3540-295-0001	Department of Forestry and Fire Protection	
Chapter 1188/92	Very High Fire Hazard Severity Zones	\$1,000 ¹
Item 3930-295-0001	Department of Pesticides	
Chapter 1200/89	Pesticide Use Reports	\$1,000

¹ Claiming instructions and forms for Voters Registration Procedures, Ch. 704/75, were issued separately on 8/30/02 and, therefore, are not included in this manual.

APPROPRIATIONS FOR THE 2002-03 FISCAL YEAR (continued)

Source of State Mandated Cost Appropriations			Amount
Schedule	Mandated Program		Appropriated
Item 4260-295-0001	Department of Health Services		
Chapter 268/91	SIDS: Contact by Local Health Officers		\$1,000
Chapter 453/74	Sudden Infant Death Syndrome: Notices		\$1,000 ²
Chapter 961/92	Pacific Beach Safety		\$1,000
Chapter 955/89	Sudden Infant Death Syndrome: Autopsy Protocol		\$1,000
Chapter 1088/88	Search Warrants: AIDS		\$1,000
Chapter 102/81	Medi-Cal Beneficiary Death Notices		\$1,000
Chapter 1579/88	AIDS Testing		\$1,000
Chapter 1603/90	Perinatal Services		\$1,000
Chapter 1111/89	SIDS Training for Firefighters		\$1,000
Item 4300-295-0001	Department of Developmental Services		
Chapter 644/80	Judicial Proceedings		\$1,000
Chapter 694/75	Developmentally Disabled: Attorneys' Services		\$1,000
Chapter 1253/80	Mentally Retarded Defendants: Diversion		\$1,000
Chapter 1304/80	Conservatorship: Developmentally Disabled Adults		\$1,000
Item 4440-295-0001	Department of Mental Health		
Chapter 498/77	Coroners		\$1,000
Chapter 1036/78	Mentally Disordered Sex Offenders: Extended Commitments		\$1,000
Chapter 1114/79	Not Guilty by Reason of Insanity II		\$1,000
Chapter 1747/84	Services to Handicapped Students		\$1,000
Chapter 762/95	Sexually Violent Predators		\$1,000
Chapter 654/96	Seriously Emotionally Disturbed Pupils		\$1,000
Item 5240-295-0001	Department of Corrections		
Chapter 820/91	Prisoner Parental Rights		\$1,000
Item 5430-295-0001	Board of Corrections		
Chapter 183/92	Domestic Violence Treatment Services Authorization and Case Management		\$1,000
Chapter 221/93	Domestic Violence Treatment Program Approvals		\$1,000 ³

² No claims shall be filed for Sudden Infant Death Syndrome: Notices as this program is inactive.

³ No claims shall be filed for Domestic Violence Treatment Program Approvals, Ch. 221/93 as this program was repealed on 1/1/96.

APPROPRIATIONS FOR THE 2002-03 FISCAL YEAR (continued)**Source of State Mandated Cost Appropriations**

Schedule	Mandated Program	Amount Appropriated
Item 8100-295-0001	Office of Criminal Justice	
Chapter 1249/92	Threats Against Peace Officers	\$1,000
Chapter 411/95	Crime Victims' Rights	\$1,000
Item 8120-295-0001	Commission on Peace Officer Standards and Training	
Chapter 246/95	Domestic Violence Arrest Policies and Standards	\$1,000
Item 8350-295-0001	Department of Industrial Relations	
Chapter 1171/89	Peace Officers' Cancer Presumption	\$1,000
Chapter 1568/82	Firefighters' Cancer Presumption	\$1,000
Item 9100-295-0001	Tax Relief	
Chapter 1242/77	Senior Citizens' Property Tax Postponement	\$1,000
Chapter 921/87	Unitary Countywide Tax Rates	\$1,000
Chapter 697/92	Allocation of Property Tax Revenue	\$1,000
Item 9210-295-0001	Local Government Financing	
Chapter 486/75	Mandate Reimbursement Process	\$1,000
Chapter 641/86	Open Meetings Act II	\$1,000
Chapter 999/91	Rape Victim Counseling Center Notices	\$1,000
TOTAL - Funding for the 2002-03 Fiscal Year		<u>\$46,000</u>

REIMBURSABLE STATE MANDATED COST PROGRAMS

Local agencies may file claims with the SCO for the cost of complying with the following state mandated programs. For your convenience, the programs are listed in alphabetical order by program name. The letters "a", "b", and "c", indicate the agencies that are eligible to file claims for the given program and fiscal year, as follows:

Letter Eligible Local Agency

- a Counties, Cities, and Special Districts
- b Counties and Cities
- c Counties only

2001-02 Reimburse- ment Claim	2002-03 Estimated Claim	Local Agencies	
a	a	Chapter 77/78	Absentee Ballots
c	c	Chapter 1579/88	AIDS Testing
a	a	Chapter 644/94	Airport Land Use Commissions/Plans
c	c	Chapter 697/92	Allocation of Property Tax Revenue
a	a	Chapter 752/98	Animal Adoption
a	a	Chapter 391/88	Brendon Maguire Act
c	c	Chapter 1399/76	Child Abduction and Recovery
c	c	Chapter 1090/96	Child Abuse Treatment Services
c	c	Chapter 1304/80	Conservatorship: Developmentally Disabled Adults
c	c	Chapter 498/77	Coroners
c	c	Chapter 156/96	County Treasurer Oversight Committees
c	c	Chapter 411/95	Crime Victims' Rights
c	c	Chapter 694/75	Developmentally Disabled: Attorneys' Services
b	b	Chapter 246/95	Domestic Violence Arrest Policies and Standards
b	b	Chapter 183/92	Domestic Violence Treatment Services Authorization and Case Management
b	b	Chapter 444/97	Elder Abuse Law Enforcement
c	c	Chapter 546/84	Extended Commitment Youth Authority
a	a	Chapter 1568/82	Firefighters' Cancer Presumption
a	a	Chapter 1120/96	Health Benefits for Survivors of Peace Officers and Firefighters
a	a	Chapter 783/95	Investment Reports
b	b	Chapter 126/93	Law Enforcement Sexual Harassment
a	a	Chapter 486/75	Mandate Reimbursement Process
c	c	Chapter 1036/78	Mentally Disordered Sex Offenders: Extended Commitments
c	c	Chapter 102/81	Medi-Cal Beneficiary Death Notices
c	c	Chapter 1253/80	Mentally Retarded Defendants: Diversion
b	b	Chapter 1105/92	Misdemeanors: Booking and Fingerprinting
c	c	Chapter 1114/79	Not Guilty by Reason of Insanity II
a	a	Chapter 641/86	Open Meetings Act/Brown Act Reform
b	b	Chapter 961/92	Pacific Beach Safety

REIMBURSABLE STATE MANDATED COST PROGRAMS (Continued)

2001-02 Reimburse- ment Claim	2002-03 Estimated Claim	Local Agencies		
a	a	Chapter	1171/89	Peace Officers' Cancer Presumption
a	a	Chapter	465/76	Peace Officers Procedural Bill of Rights
c	c	Chapter	1603/90	Perinatal Services
c	c	Chapter	1422/82	Permanent Absent Voters
c	c	Chapter	1200/89	Pesticide Use Reports
a	a	Chapter	875/85	Photographic Record of Evidence
b	b	Chapter	820/91	Prisoner Parental Rights
b	b	Chapter	999/91	Rape Victim Counseling Center Notices
a	a	Chapter	1143/80	Regional Housing Need Determination
b	b	Chapter	1088/88	Search Warrant: AIDS
c	c	Chapter	1242/77	Senior Citizens Property Tax Postponement
c	c	Chapter	654/96	Seriously Emotionally Disturbed Pupils/Out of State Mental Health Services
c	c	Chapter	1747/84	Services to Handicapped Students
b	b	Chapter	502/92	Sex Crime Confidentiality
a	a	Chapter	908/96	Sex Offenders: Disclosure by Law Enforcement Officers
c	c	Chapter	762/95	Sexually Violent Predators
c	c	Chapter	268/91	SIDS: Contact By Local Health Officers
a	a	Chapter	1111/89	SIDS Training for Firefighters
b	b	Chapter	337/90	Stolen Vehicle Notification
c	c	Chapter	955/89	Sudden Infant Death Syndrome: Autopsy Protocol
a	a	Chapter	1249/92	Threats Against Peace Officers
c	c	Chapter	921/87	Unitary Countywide Tax Rates
a	a	Chapter	1188/92	Very High Fire Hazard Severity Zones

PROGRAMS SUSPENDED FOR THE 2002-03 FISCAL YEAR

Pursuant to Government Code Section 17581, the following state mandated programs are identified in the 2002 State Budget Act, with a \$0 appropriation by the Legislature. Therefore, the following state mandated programs have been suspended for the 2002-03 fiscal year, and no 2002-03 claims shall be filed.

Chapter	980/84	Court Audits and Proration of Fines
Chapter	1334/87	CPR Pocket Masks
Chapter	1032/80	Deaf Teletype Equipment
Chapter	8/88	Democratic Presidential Delegates
Chapter	1609/84	Domestic Violence Information
Chapter	1042/85	Election Materials
Chapter	845/78	Filipino Employee Survey
Chapter	1357/76	Guardianship and Conservatorship Filings
Chapter	494/79	Handicapped Voter Access
Chapter	1281/80	Involuntary Lien Notices
Chapter	889/81	Lis Pendens
Chapter	1013/81	Local Elections: Consolidations
Title	8, CCR	Personal Alarm Devices
Chapter	48/87	Property Tax Family Transfer
Chapter	980/84	Proration of Fines and Court Audits
Chapter	1352/85	Residential Care Services
Chapter	1051/83	Senior Citizens Mobilehome Property Tax Deferral
Chapter	1327/84	Short-Doyle Audits
Chapter	815/79	Short-Doyle Case Management
Title	8, CCR	Structural and Wildland Firefighters Clothing and Equipment
Chapter	238/74	Substandard Housing
Chapter	11/29	Two-way Traffic Signal Communication
Chapter	332/81	Victims Statement-Minors
Chapter	1401/76	Voter Registration Roll Purge

AUDIT OF COSTS

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, costs are reasonable and not excessive, and the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claim, a "Notice of Claim Adjustment" will be mailed within 30 days after payment of the claim. The notice will specify the claim component adjusted, the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended. Claim documentation shall be made available to the SCO on request.

SOURCE DOCUMENTS

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets to show evidence of the validity of claimed costs from the date of initial payment of the claim. Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district is subject to audit no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the State Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

RETENTION OF CLAIMING INSTRUCTIONS

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. These revisions should be inserted in the Mandated Cost Manual and the old forms they replace should be removed. The instructions should be retained permanently for future reference, and the forms should be duplicated to meet your filing requirements. Each year, the SCO will place on its web site, www.sco.ca.gov/ard/local/locreim/index.htm, updated forms and any other information or instructions claimants may need to file claims as well as instructions and forms for new programs that are released throughout the year.

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, send e-mail to gibrummels@sco.ca.gov, or call the Local Reimbursements Section at (916) 324-5729.

Program 018	MANDATED COSTS SENIOR CITIZENS PROPERTY TAX POSTPONEMENT CLAIM SUMMARY	FORM SCPT-1
(01) Claimant	(02) Type of Claim Fiscal Year Reimbursement <input type="checkbox"/> 20___/20___ Estimated <input type="checkbox"/> Entitlement <input type="checkbox"/>	
Claim Statistics		
(03) Number of Certificates of Eligibility		
(04) Number of Notices of Liens		
(05) Number of Releases of Liens		
(06) Total Number of Documents		
Reimbursement Rate		
(07) Unit Cost:		
2001-02 Reimbursement Claim: \$11.83		
2002-03 Estimated Claim: \$12.05		
(08) Total Cost	[Line (06) x line (07)]	
Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 018	SENIOR CITIZENS PROPERTY TAX POSTPONEMENT CLAIM SUMMARY Instructions	FORM SCPT-1
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement, Estimated, or Entitlement, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form SCPT-1 must be filed for a reimbursement claim. Do not complete form SCPT-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form SCPT-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the total number of Certificates of Eligibility deposited during the fiscal year claimed. Include only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (04) Enter the total number of Notices of Liens completed for senior citizens who obtained a Senior Citizen Tax Postponement Lien on a particular parcel for the first time. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (05) Enter the total number of Releases of Liens completed for senior citizens who obtained a Senior Citizen Tax Postponement Lien on a particular parcel for the first time. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (06) Add total number of documents from lines (03), (04), and (05).
- (07) Enter the appropriate unit cost rate given for the fiscal year in which costs were incurred or are to be incurred.
- (08) Multiply Total Number of Documents, line (06), by Unit Cost, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any local agency source (i.e., service fees collected, federal funds, other state funds, etc.) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.
- If you are filing an Entitlement Claim, subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Cost, line (08). Enter the difference on this line and carry forward to form FAM-43, line (09), (10), or (11) as appropriate.

Program 090	MANDATED COSTS UNITARY COUNTYWIDE TAX RATE CLAIM SUMMARY	FORM CTR-1
(01) Claimant	(02) Type of Claim Fiscal Year Reimbursement <input style="width: 50px;" type="text"/> Estimated <input style="width: 50px;" type="text"/> 20__/20__	
Claim Statistics		
(03) (a) Total cost of preparing and mailing tax bills to properties in the 1986-87 fiscal year which were subsequently identified for assessment utilizing a unitary tax rate (b) Number of unitary tax bills mailed in the fiscal year of claim		
Direct Costs	Object Accounts	
(04) Reimbursable Components	(a) Salaries	(b) Benefits
	(c) Services and Supplies	(d) Fixed Assets
	(e) Total	
1. Tax Bill Issuance		
2. Annual Compilation of Tax Rates		
3. Tax Roll Processing		
4. Allocation Formulas and Revenue Distribution		
5. Error Corrections		
6. Research and Explanations		
(05) Total Direct Costs		
Indirect Costs		
(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]	
Cost Reduction		
(09) 1986-87 Base Year Cost	[From line (03)(a)]	
(10) Change in the Implicit Price Deflator	[Enter 1.470 for 2001-02 F.Y.]	
(11) Subtotal	[Multiply line (09) by line (10)]	
(12) Increased Costs	[Subtract line (11) from line (08)]	
(13) Less: Offsetting Savings		
(14) Less: Other Reimbursements		
(15) Total Claimed Amount	[Line (12) - {line (13) + line (14)}]	

Program 090	UNITARY COUNTYWIDE TAX RATE CLAIM SUMMARY Instructions	FORM CTR-1
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
 From CTR-1 must be filed for a reimbursement claim. Do not complete form CTR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CTR-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Enter the total cost of preparing and mailing tax bills to properties in the 1986-87 fiscal year were subsequently identified for assessment utilizing a unitary tax rate.
 (b) Enter the number of unitary tax bills mailed in the fiscal year of claim.
- (04) Reimbursable Components. For each reimbursable component, enter the totals from form CTR-2, line (05), columns (d), (e), (f), and (g) to form CTR-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (e).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.
- (07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply total Salaries and Benefits, line (05)(a) and line (05)(b), by the Indirect Cost Rate, line (06).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).
- (09) Enter the amount from line (03)(a), the 1986-87 Base Year Cost.
- (10) Change in the Implicit Price Deflator. Enter the adjustment factor of 1.470 for the 2001-02 fiscal year.
- (11) Subtotal. Multiply line (09) by line (10).
- (12) Increased Costs. Subtract line (11) from line (08).
- (13) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (14) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, other state funds, etc.,) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (15) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (13), and Other Reimbursements, line (14), from Increased Costs, line (12). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.